



# आरत का राजपत्र

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PART II—Section 1

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इस भाग में भिन्न पृष्ठ संख्या वी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

### MINISTRY OF LAW, JUSTICE AND COMPANY AFFAIRS (Legislative Department)

New Delhi, the 31st March, 1976/Chaitra 11, 1898 (Saka)

The following President's Acts are published for general information:—

### THE TAMIL NADU ADDITIONAL SALES TAX (AMENDMENT) ACT, 1976

No. 2 OF 1976

Enacted by the President in the Twenty-seventh Year of the Republic of India.

An Act further to amend the Tamil Nadu Additional Sales Tax Act, 1970.

41 of 1976. In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu Additional Sales Tax (Amendment) Act, 1976. Short title and commencement.

(2) It shall come into force on the 1st day of April, 1976.

Tamil Nadu Act 14 of 1970. 2. In section 2 of the Tamil Nadu Additional Sales Tax Act, 1970, for sub-section (1), the following sub-section shall be substituted, namely:—

"(1) (a) The tax payable under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) (hereafter in this section

Amend. ment of section 2.

referred to as the said Act), shall, in the case of a dealer whose taxable turnover for a year exceeds three lakhs of rupees, be increased by an additional tax calculated at the following rates, namely:—

*Rate of tax*

- |  |  |
|--|--|
| (i) Where the taxable turnover exceeds three lakhs of rupees but does not exceed five lakhs of rupees  | 0.4 per cent. of the taxable turnover. |
| (ii) Where the taxable turnover exceeds five lakhs of rupees but does not exceed seven lakhs of rupees | 0.5 per cent. of the taxable turnover. |
| (iii) Where the taxable turnover exceeds seven lakhs of rupees but does not exceed ten lakhs of rupees | 0.6 per cent. of the taxable turnover. |
| (iv) Where the taxable turnover exceeds ten lakhs of rupees  | 0.7 per cent. of the taxable turnover. |

Provided that where in respect of declared goods as defined in clause (h) of section 2 of the said Act, the tax payable by such dealer under the said Act, together with the additional tax payable under this sub-section, exceeds four per cent. of the sale or purchase price thereof, the rate of additional tax in respect of such goods shall be reduced to such an extent that the tax and the additional tax together shall not exceed four per cent. of the sale or purchase price of such goods.

(b) The provisions of the said Act shall apply in relation to the additional tax payable under clause (a) as they apply in relation to the tax payable under the said Act.”.

FAKHRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

The Tamil Nadu Additional Sales Tax Act, 1970 (Tamil Nadu Act 14 of 1970) provides for the levy of an additional sales tax at the rate of 10 per cent. of the tax payable under the Tamil Nadu General Sales Tax Act, 1959 (Tamil Nadu Act 1 of 1959) by a dealer whose total turnover for a year exceeds ten lakhs of rupees. As a measure of rationalisation, it has been decided to levy with effect from the 1st April, 1976, the additional sales tax on the taxable turnover of a dealer, instead of on the tax payable by that dealer as at present.

2. The rate of additional sales tax will be as follows:—

- (i) 0.4 per cent. of the taxable turnover where the taxable turnover exceeds Rs. 3 lakhs but does not exceed Rs. 5 lakhs.
- (ii) 0.5 per cent. of the taxable turnover where the taxable turnover exceeds Rs. 5 lakhs but does not exceed Rs. 7 lakhs.
- (iii) 0.6 per cent. of the taxable turnover where the taxable turnover exceeds Rs. 7 lakhs but does not exceed Rs. 10 lakhs.
- (iv) 0.7 per cent. of the taxable turnover where the taxable turnover exceeds Rs. 10 lakhs.

3. The Bill seeks to achieve the above object.

4. In view of the urgency of the matter, it does not appear practicable to consult the Consultative Committee on Tamil Nadu Legislation to be constituted under the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

H. N. RAY,

*Secy. to the Govt. of India,  
Ministry of Finance.*

**THE TAMIL NADU MOTOR VEHICLES TAXATION  
(AMENDMENT) ACT, 1976**

No. 3 OF 1976

Enacted by the President in the Twenty-seventh Year of the  
Republic of India.

An Act further to amend the Tamil Nadu Motor Vehicles Taxation  
Act, 1974.

In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is <sup>41 of 1976.</sup> pleased to enact as follows:—

**Short title and commencement.**

1. (1) This Act may be called the Tamil Nadu Motor Vehicles Taxation (Amendment) Act, 1976.

(2) It shall come into force on such date as the State Government may, by notification, appoint.

**Insertion of new section 10-A.**

2. In the Tamil Nadu Motor Vehicles Taxation Act, 1974, after section 10, the following section shall be inserted, namely:—

**Levy of surcharge on tax on stage carriages.**

“10-A. (1) The Government may, by notification, from time to time, levy on the tax mentioned in section 3 a surcharge on all or any class of stage carriages at such rate as may be specified in such notification and different rates may be specified in respect of different classes of the stage carriages:

Tamil  
Nadu  
Act 13  
of 1974.

Provided that the rate of surcharge shall, in no case, exceed twenty-five per cent. of such tax.

(2) The provisions of this Act and the notifications issued and the rules made thereunder shall, so far as may be, apply in relation to the levy of surcharge under sub-section (1) as they apply in relation to the levy of the tax mentioned in section 3.”.

FAKHRUDDIN ALI AHMED,  
*President.*

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K. K. SUNDARAM,  
*Secy. to the Govt. of India,*

*Reasons for the enactment*

It has been decided to amend the Tamil Nadu Motor Vehicles Taxation Act, 1974, with a view to levying, on the tax collected under section 3 of the Act, a surcharge on all or any class of stage carriages at such rate as may be specified in a notification which shall not exceed twenty-five per cent. of the aforesaid tax. It is also proposed to take power to specify different rates in respect of different classes of stage carriages. The Bill seeks to give effect to the proposal.

2. The surcharge under this measure is proposed to be levied with effect from the 1st April, 1976. In view of the urgency of the matter, it does not appear practicable to consult the Consultative Committee on Tamil Nadu Legislation to be constituted under the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly enacted without reference to the Consultative Committee.

M. RAMAKRISHNAYYA,  
*Secretary to the Government of India,  
Ministry of Shipping and Transport.*

## THE TAMIL NADU ADDITIONAL ASSESSMENT AND ADDITIONAL WATER-CESS (AMENDMENT) ACT, 1976

No. 4 OF 1976

Enacted by the President in the Twenty-seventh Year of the Republic of India.

An Act further to amend the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963.

In exercise of the powers conferred by section 3 of the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976, the President is 41 of 1976. pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu Additional Assessment and Additional Water-Cess (Amendment) Act, 1976. Short title and commencement.
- (2) The provisions of clauses (ii) and (iii) of section 4 and sub-clause (c) of clause (iii) of section 6 shall be deemed to have come into force on the 11th day of July, 1973 and the remaining provisions shall come into force on the 1st day of July, 1976.
- Tamil Nadu Act 8 of 1963.  
2. In the long title of the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963 (hereinafter referred to as the principal Act), for the words "additional assessment and additional water-cess", the words "additional assessment, additional water-cess, special assessment and special water-cess" shall be substituted. Amendment of long title.
3. In sub-section (1) of section 1 of the principal Act, for the words "Additional Assessment and Additional Water-Cess", the words "Additional Assessment, Additional Water-Cess, Special Assessment and Special Water-Cess" shall be substituted. Amendment of section 1.

Amend-  
ment of  
section 2.

4. In section 2 of the principal Act,—

(i) after clause (2), the following clause shall be inserted, namely:—

‘(2-A) “dufussal crop” means any crop which requires water for more than six months in a fasli year;’;

(ii) in clause (7), in sub-clause (ii),—

(A) in item (f), the word “or” shall be inserted at the end;

(B) after item (f), the following item shall be inserted, namely:—

“(g) section 14 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973);”;

(iii) in clause (8), in sub-clause (iii), after item (f), the following item shall be inserted, namely:—

“(g) in pursuance of section 13 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973), read with the Tamil Nadu (Transferred Territory) Ryotwari Settlement Act, 1964 (Tamil Nadu Act 30 of 1964), has not been brought into force, the land revenue payable under sub-section (2) of section 14 of the former Act pending such ryotwari settlement;”;

(iv) after clause (9), the following clauses shall be inserted, namely:—

‘(9-A) “special assessment” means the special assessment levied under section 11-A;

‘(9-B) “special water-cess” means the special water-cess levied under section 11-B;’.

Inset-  
tion of  
new  
sections  
11-A to  
11-E.

5. After section 11 of the principal Act, the following sections shall be inserted, namely:—

“11-A. (1) Subject to the provisions of sub-section (2) and of sections 11-C and 11-D, there shall be levied and collected by the Government from the landholder, for every fasli year, a special assessment in respect of every wet land, at the following rates for each crop grown on such land with water drawn by direct flow or by lift or by percolation or otherwise from first class source of irrigation or second class source of irrigation, namely:—

(i) where water is drawn from a first class source of irrigation, at the rate of twelve rupees per acre; and

(ii) where water is drawn from a second class source of irrigation, at the rate of ten rupees per acre.

(2) In cases where a dufussal crop is grown on the land referred to in sub-section (1), there shall be levied and collected from the landholder, for every fasli year, a special assessment on such land—

(a) in cases falling under clause (i) of that sub-section, at the rate of eighteen rupees per acre;

Levy  
and col-  
lection  
of spe-  
cial as-  
essment  
on wet  
land  
under  
first  
or second  
class  
source  
of irri-  
gation.

(b) in cases falling under clause (ii) of that sub-section, at the rate of fifteen rupees per acre.

*Explanation.—*Where two or more crops are raised mixed on the same land, the special assessment under this section shall be levied as if one crop alone was raised on the entire land.

11-B. (1) Subject to the provisions of sub-section (2) and of sections 11-C and 11-D, there shall be levied and collected by the Government for every fasli year a special water-cess at the following rates from every person liable to pay water-cess in respect of any land [including any poramboke land, assessed waste land (dry or manavari) or unassessed waste land], namely:—

Levy  
and  
collection  
of spe-  
cial  
water-  
cess.

(i) where water is drawn from a first class source of irrigation, at the rate of twelve rupees per acre for each crop grown on such land; and

(ii) where water is drawn from a second class source of irrigation, at the rate of ten rupees per acre for each crop grown on such land.

(2) In cases where a dufusal crop is grown on the land referred to in sub-section (1), there shall be levied and collected for every fasli year, from every person liable to pay water-cess in respect of such land a special water-cess on such land—

(a) in cases falling under clause (i) of that sub-section, at the rate of eighteen rupees per acre;

(b) in cases falling under clause (ii) of that sub-section, at the rate of fifteen rupees per acre.

*Explanation I.—*For the purposes of this section, "water drawn" shall mean water drawn by direct flow or by lift or by percolation or otherwise.

*Explanation II.—*Where two or more crops are raised mixed on the same land, the special water-cess under this section shall be levied as if one crop alone was raised on the entire land.

11-C. Subject to the provisions of section 11-D, where in respect of the same land both the special assessment and the special water-cess are leviable under sections 11-A and 11-B, the landholder concerned shall be liable to pay in respect of that land only the amount of special assessment.

Land-  
holder  
to pay  
only spe-  
cial as-  
sessment  
in certain  
cases.

11-D. The levy of special assessment and special water-cess under sections 11-A and 11-B in respect of any land shall be in addition to the levy of land revenue, water-cess, additional assessment and additional water-cess, in respect of such land.

Special  
assess-  
ment and  
special  
water-  
cess to  
be in  
addition  
to land  
revenue,  
water-  
cess,  
additional  
assess-  
ment and  
additional  
water.  
cess.

Certain provisions of the Act relating to levy, etc., of additional assessment and additional water-cess to apply to levy, etc., of special assessment and special water-cess.

Amendment of section 17.

Insertion of new section 19-A.

Bar of jurisdiction of civil courts.

Amend-  
ment of  
section 20.

11-E. The provisions of sections 7 to 11 (both inclusive) shall apply in relation to the special assessment and special water-cess levied under sections 11-A and 11-B as they apply in relation to additional assessment and additional water-cess levied under sections 3 to 5.”.

**6. In section 17 of the principal Act,—**

(i) in the heading, for the words “or additional water-cess”, the words “, additional water-cess, special assessment or special water-cess” shall be substituted;

(ii) in sub-section (1), for the words “or additional water-cess”, the words “, additional water-cess, special assessment or special water-cess” shall be substituted;

(iii) in sub-section (2),—

(a) for the words “or additional water-cess”, the words “, additional water-cess, special assessment or special water-cess” shall be substituted;

(b) in item (f), the word “or” shall be inserted at the end;

(c) after item (f), the following item shall be inserted, namely:—

“(g) the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972 (Tamil Nadu Act 11 of 1973).”.

**7. After section 19 of the principal Act, the following section shall be inserted, namely:—**

“19-A. (1) No suit or other proceedings shall be instituted in any court to set aside or modify any assessment made under this Act.

(2) No injunction shall be granted by any court in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of the provisions of this Act.”.

**8. In section 20 of the principal Act,—**

(i) in sub-section (1), after the word, brackets and figure “sub-section (2)”, the words, figures and letter “and of section 20-A” shall be inserted;

(ii) in sub-section (2), after the words “provisions of this Act”, the words, figures and letters “, except sections 11-A to 11-E thereof,” shall be inserted.

9. After section 20 of the principal Act, the following section shall be inserted, namely:—

Insertion  
of new  
section  
20-A.

“20-A. The provisions of sections 11-A to 11-E shall apply to the Kanyakumari district and the Shencottah taluk of the Tirunelveli district and to the leasehold villages specified in Schedule II.”

Provi-  
sions of  
sections  
11-A  
to 11-E  
to apply  
to Kanya-  
kumari  
district,  
etc.

10. In Schedule II to the principal Act, for the words, figures and brackets “See section 20(1)”, the words, figures, brackets and letter “See sections 20(1) and 20-A” shall be substituted.

Amend-  
ment of  
Schedule  
II.

FAKHRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

As a measure to reduce the loss in maintaining Government irrigation sources in the State of Tamil Nadu, it has been decided to levy with effect from the 1st July, 1976 (fasli year) special assessment and special water-cess in respect of each crop irrigated from a first class source of irrigation (perennial supply lasting practically throughout the year) or a second class source of irrigation (supply lasting eight months in a year). The rates of special assessment and special water-cess payable in respect of first class source of irrigation and second class source of irrigation will be Rs. 12 per crop per acre per annum and Rs. 10 per crop per acre per annum, respectively. In the case of dufusal crops, being crops which require water for more than six months in a fasli year, the rates of special assessment and special water-cess in respect of first class source of irrigation and second class source of irrigation will be Rs. 18 per acre per annum and Rs. 15 per acre per annum, respectively. However, in cases of land in respect of which both special assessment and special water-cess are leviable, the land-holder is liable to pay only the special assessment. This decision is being given effect to by amending suitably the Tamil Nadu Additional Assessment and Additional Water-Cess Act, 1963. It is also proposed to make this levy applicable to certain areas to which the Act of 1963 does not apply.

2. In view of the urgency of the matter, it does not appear practicable to consult the Consultative Committee on Tamil Nadu Legislation to be constituted under the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly being enacted without reference to the Consultative Committee.

S. B. KHARE,

*Joint Secy. to the Govt. of India,  
Ministry of Agriculture and Irrigation  
(Department of Irrigation).*

**THE TAMIL NADU COMMERCIAL CROPS ASSESSMENT  
ACT, 1976**

**No. 5 OF 1976**

Enacted by the President in the Twenty-seventh Year of the Republic  
of India

An Act to provide for the levy of commercial crop assessment on  
lands on which certain commercial crops are raised in the State  
of Tamil Nadu.

In exercise of the powers conferred by section 3 of the Tamil Nadu  
State Legislature (Delegation of Powers) Act, 1976, the President is  
pleased to enact as follows:—

1. (1) This Act may be called the Tamil Nadu Commercial Crops As-  
essment Act, 1976.

Short  
title, ex-  
tent and  
com-  
mence-  
ment.

(2) It extends to the whole of the State of Tamil Nadu.

(3) It shall come into force on the 1st day of July, 1976.

2. In this Act, unless the context otherwise requires,—

Defini-  
tions.

(1) "commercial crop" means a crop specified in the Schedule;

(2) "encroacher" means an encroacher of Government land, whe-  
ther such encroachment is authorised or not, and includes a lessee of  
Government land holding over after the expiry of the period of lease  
authorised in his favour;

(3) "fasli year" means the year commencing on the first day of  
July;

(4) "Government" means the State Government;

(5) "land" means land used for agricultural purposes and includ-  
es any Government land held on lease or occupied by an encroacher  
for such purposes;

(6) "landholder" means any holder of land under ryotwari settlement and includes,—

- (i) any inamdar liable to pay full assessment under the Tamil Nadu Inams (Assessment) Act, 1956; and  
Tamil Nadu Act XL of 1956.
- (ii) any person liable to pay land revenue under—
  - (a) section 23 of the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948; or  
Tamil Nadu Act XXVI of 1948.
  - (b) section 21 of the Tamil Nadu Inam Estates (Abolition and Conversion into Ryotwari) Act, 1963; or  
Tamil Nadu Act 26 of 1963.
  - (c) section 15 of the Tamil Nadu Lease-holds (Abolition and Conversion into Ryotwari) Act, 1963; or  
Tamil Nadu Act 27 of 1963.
  - (d) section 12 of the Tamil Nadu Minor Inams (Abolition and Conversion into Ryotwari) Act, 1963; or  
Tamil Nadu Act 30 of 1963.
  - (e) section 12 of the Kanyakumari Sreepandarvaka Lands (Abolition and Conversion into Ryotwari) Act, 1964; or  
Tamil Nadu Act 31 of 1964.
  - (f) section 13 of the Gudalur Janmam Estates (Abolition and Conversion into Ryotwari) Act, 1969; or  
Tamil Nadu Act 24 of 1969.
  - (g) section 14 of the Kanyakumari Sreepadam Lands (Abolition and Conversion into Ryotwari) Act, 1972;  
Tamil Nadu Act 11 of 1973.

(7) "law" includes any enactment, ordinance, regulation, order, bye-law, rule, scheme, notification, or other instrument having the force of law;

(8) "lessee" means a lessee of Government land;

(9) "Revenue Divisional Officer" means the Revenue Divisional Officer having jurisdiction and includes any officer of the Revenue Department not below the rank of a Revenue Divisional Officer empowered by the Government to exercise the powers and perform the functions of the Revenue Divisional Officer under this Act;

(10) "Tahsildar" means the Tahsildar having jurisdiction and includes a Deputy Tahsildar in independent charge of a taluk or sub-taluk and any other officer of the Revenue Department not below the rank of a Deputy Tahsildar empowered by the Government to exercise the powers and perform the functions of the Tahsildar under this Act.

Levy and collection of commercial crop assessment.

3. (1) In respect of every land on which any of the commercial crops is raised, there shall be levied and collected on such land, for every fasli year, a commercial crop assessment at the rate specified against each such crop in the Schedule; and the commercial crop assessment shall be collected by the Government as an addition to the land revenue or other tax or assessment payable on such land.

(2) The commercial crop assessment leviable under sub-section (1) on any land shall be payable by the landholder, lessee or encroacher holding the land as such.

*Explanation I.*—Where two or more commercial crops are raised mixed on the same land, the commercial crop assessment shall be levied at the higher or the highest of the rates applicable to any one of the commercial crops raised on the land, as if such commercial crop alone was raised on the entire land.

*Explanation II.*—Where a commercial crop and one or more other crops are raised mixed on the same land, the commercial crop assessment shall be levied as if the commercial crop alone was raised on the entire land.

*Explanation III.*—Where two or more commercial crops are raised in succession on any land in the same fasli year, the commercial crop assessment shall be levied at the higher or the highest of the rates applicable to any one of the commercial crops so raised.

4. (1) Where a commercial crop is raised on any land, the landholder, lessee or encroacher, as the case may be, may furnish a declaration in writing, in such form and within such time and to such authority as may be prescribed, giving particulars of the land and the commercial crop raised thereon.

(2) The authority prescribed under sub-section (1) shall acknowledge in writing the receipt of every declaration furnished under that sub-section and shall cause the particulars therein recorded in the cultivation accounts of the village.

(3) Notwithstanding anything contained in sub-sections (1) and (2), every village karnam shall, on his own accord and subject to the control and supervision of the authority prescribed under sub-section (1), record in the cultivation accounts of the village the particulars of the land and the commercial crop raised thereon in the month in which such cultivation takes place.

5. (1) The commercial crop assessment payable under this Act by a landholder, lessee, or encroacher, as the case may be, in respect of his land in every village for each fasli year shall be determined by the Tahsildar in accordance with the provisions of section 3.

(2) As soon as may be, after the commencement of each fasli year, the Tahsildar shall, subject to any general or special orders issued by the Government in this regard, cause a list to be prepared and published, containing the names of the landholders, lessees or encroachers, as the case may be, in every village within his jurisdiction who are liable for the payment of commercial crop assessment determined under sub-section (1), the extent of land held by each of them and the commercial crops raised thereon, the amount of commercial crop assessment levied on the land on which such commercial crops are raised and such other particulars as may be prescribed.

(3) The list prepared under sub-section (2) shall be published in the prescribed manner in the village; and on such publication, each landholder, lessee or encroacher liable to pay the commercial crop assessment shall be deemed to have had notice of such commercial crop assessment.

(4) (a) Any person interested in, and objecting to, the commercial crop assessment specified in the list published under sub-section (3) may make an application in writing to the Tahsildar within such time as may be prescribed and the Tahsildar shall, after considering the objections stated in every such application and after following such procedure as may be prescribed, pass such orders thereon as he thinks fit and serve the same on the person concerned.

(b) Every order made under clause (a) shall, subject to the provisions of sections 7 and 8, be final.

(5) If no application is made under sub-section (4) within the prescribed time, the commercial crop assessment specified in the list published under sub-section (3) shall, subject to the provisions of sections 7 and 8, be final.

**Remission.**

6. (1) Where there has been a failure of crops in any fasli year due to seasonal conditions or natural calamities, the Tahsildar may, on receipt of an application from the landholder, lessee or encroacher, as the case may be, order such remission of commercial crop assessment as he may consider just in the circumstances of the case subject to rules, if any, made in this behalf.

(2) The Government may, by notification and for reasons to be recorded therein, remit in whole or in part the commercial crop assessment payable under this Act, in respect of any commercial crop in any area or areas if they are satisfied that such remission is necessary on account of the fall in price of such commercial crop or other sufficient cause.

**Appeal.**

7. (1) Any person who has not made an application under sub-section (4) of section 5 may, within such time as may be prescribed, appeal against any such commercial crop assessment, to the Revenue Divisional Officer who shall, after following such procedure as may be prescribed, pass such order as he may think fit, confirming, modifying or annulling such commercial crop assessment appealed against.

(2) Any person aggrieved by a decision or an order passed by the Tahsildar under this Act may, within such time as may be prescribed, appeal to the Revenue Divisional Officer who shall, after following such procedure as may be prescribed, pass such order as he may think fit, confirming, modifying or annulling the decision or order appealed against.

**Revision.**

8. The District Revenue Officer or in a District where there is no District Revenue Officer, the District Collector (in either case hereafter in this section referred to as the said Officer) may either of his own motion or on application call for and examine the records of any officer subordinate to him in respect of any decision, order or other proceedings made under this Act to satisfy himself as to the correctness, legality or propriety of such decision or order or as to the regularity of such proceedings, and if, in any case, it appears to the said officer that such decision, order or proceedings should be modified, annulled, reversed or remitted for reconsideration, he may pass orders accordingly:

Provided that the said Officer shall not pass any order adversely affecting any party unless such party has been given an opportunity of making representation in the matter.

9. (1) No suit or other proceedings shall be instituted in any court to set aside or modify any assessment made under this Act.

(2) No injunction shall be granted by any court in respect of any assessment made, or to be made, or in respect of any action taken, or to be taken, in pursuance of any of the provisions of this Act.

10. The provisions of this Act shall be in addition to, and not in derogation of, any other law for the time being in force.

11. (1) The commercial crop assessment payable under this Act shall be deemed to be public revenue due upon the land in respect of which a person is liable to pay commercial crop assessment and the land, the building thereon and its products shall be regarded as the security for the commercial crop assessment.

Tamil  
Nadu Act  
II of 1864.

(2) The provisions of the Tamil Nadu Revenue Recovery Act, 1864, shall apply in relation to the payment and recovery of the commercial crop assessment payable under this Act in respect of any land as they apply in relation to the payment and recovery of the revenue due upon such land.

Bar of  
jurisdic-  
tion of  
civil  
courts.

Effect of  
other  
laws.

Commer-  
cial crop  
assess-  
ment to  
be treated  
as public  
revenue  
due upon  
the land  
and to be  
recovered  
as land  
revenue.

12. (1) Notwithstanding anything contained in this Act, or in any other law for the time being in force, the commercial crop assessment payable under this Act shall not be deemed to be land revenue for the purpose of—

Tamil  
Nadu  
Act V of  
1955.

(i) calculating standard acre under the Tamil Nadu Agricultural Income-tax Act, 1955; or

Tamil  
Nadu  
Act  
XXXV of  
1958.

(ii) assessment of local cess and local cess surcharge under the Tamil Nadu Panchayats Act, 1958; or

Tamil  
Nadu  
Act 58 of  
1961.

(iii) calculating standard acre or the compensation payable under the Tamil Nadu Land Reforms (Fixation of Ceiling on Land) Act, 1961; or

Tamil  
Nadu  
Act 57  
of 1961.

(iv) calculating standard acre under the Tamil Nadu Public Trusts (Regulation of Administration of Agricultural Lands) Act, 1961; or

Tamil  
Nadu Act  
XIV of  
1955.

(v) calculating court-fees under the Tamil Nadu Court-fees and Suits Valuation Act, 1955; or

2 of 1899.

(vi) calculating stamp duty chargeable under the Indian Stamp Act, 1899.

(2) Notwithstanding anything contained in this Act or in any other law for the time being in force, the commercial crop assessment payable under this Act shall not be taken into account for the purpose of determining the compensation or tasdk allowance, as the case may be, under—

Tamil  
Nadu  
Act  
XXVI of  
1948.

(a) the Tamil Nadu Estates (Abolition and Conversion into Ryotwari) Act, 1948; or

Commer-  
cial crop  
assess-  
ment not  
to be  
taken  
into  
account  
for cer-  
tain pur-  
poses.

Power to  
amend  
Schedule.

13. (1) The Government may, by notification, amend the Schedule and such notification shall specify the fasli year from which it shall take effect.

(2) When the Schedule is so amended, any reference to the Schedule in this Act shall be construed as a reference to the Schedule as so amended.

Power to  
make  
rules

**14. (1)** The Government may make rules to carry out the purposes of this Act.

(2) All rules made under this Act shall be published in the Tamil Nadu Government Gazette and, unless they are expressed to come into force on a particular day, shall come into force on the day on which they are so published.

(3) Every rule made under this Act shall, as soon as possible after it is made, be placed on the table of both Houses of the Legislature, and if, before the expiry of the session in which it is so placed or the next session, both Houses agree in making any modification in any such rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

Power to  
remove  
diffi-  
culties.

15. (1) If any difficulty arises in giving effect to the provisions of this Act, the Government may, by order, do anything not inconsistent with such provisions which appears to them to be necessary or expedient for the purpose of removing the difficulty.

(2) No order under sub-section (1) shall be made after the expiration of a period of two years from the date of commencement of this Act.

## THE SCHEDULE

(See sections 3 and 13)

Name of the commercial crop (1)	Rate of commercial crop assessment per acre (2)
1. Grapes, sugarcane, plantain, cocoanut, b. betelvines and turmeric	Twenty rupees.
2. Tobacco, chillies, irrigated cotton and irrigated groundnut	Twelve rupees and fifty paise.

*Explanation I.*—The rate of commercial crop assessment specified above shall not apply to such commercial crops as are raised in a contiguous area,—

(i) if the total extent of such area does not exceed ten cents, in case the area is appurtenant to a dwelling house;

(ii) if the total extent of such area does not exceed one cent, in any other case.

*Explanation II.*—The rate of commercial crop assessment specified above shall not apply to cocoanuts raised on field ridges or bunds.

*Explanation III.*—The expression "irrigated" means irrigated from any source whether Government or private.

FAKHRUDDIN ALI AHMED,  
*President.*

K. K. SUNDARAM,  
*Secy. to the Govt. of India.*

*Reasons for the enactment*

As a measure to augment the revenues of the State of Tamil Nadu, it has been decided to levy with effect from 1st July, 1976 (fasli year) a commercial crop assessment on lands on which certain commercial crops are raised—

- (a) at the rate of Rs. 20 per acre per annum in the case of grapes, sugarcane, plantain, cocoanut, betelvines and turmeric; and
- (b) at the rate of Rs. 12 and 50 paise per acre per annum on tobacco, chillies, irrigated cotton and irrigated groundnut.

The Bill seeks to give effect to the proposal.

2. In view of the urgency of the matter, it does not appear practicable to consult the Consultative Committee on Tamil Nadu Legislation to be constituted under the Tamil Nadu State Legislature (Delegation of Powers) Act, 1976. The measure is accordingly enacted without reference to the Consultative Committee.

P. S. KOHLI,

*Jt. Secy. to the Govt. of India,  
Ministry of Agriculture and Irrigation  
(Department of Agriculture).*